(a) whether Govt's attention has drawn to the news-item, captioned "Electronics Typewriters—A Lost Baby", appearing in the Financial Express of December 1, 1993; and

(b) if so, what steps are being taken to remove the dispurity in the Excise Duty leviable on Electronic Typewriters and BC Computers, both of which belong to the same category of products?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M.V. CHANDRASHEKHAR MURTHY) : (a) Yes, Sir.

(b) In view of the ensuing Budget it is not possible to indicate the views of the government in this matter.

DEPOSITS MADE UNDER INDIRA VIKAS PATRA AND KISAN VIKAS PATRA

2553. SHRI ISH DUTT YADAV : Will the MINISTER of FINANCE be pleased state:

(a) what is the total amount of deposits made during the last three years in various post offices under Indira Vikas Patra and Kisan Vikas Patra Scheme; and

(b) Whether Government have decided to utilise the deposits made in every district for the development of the district concerned and if not, what are the easons therefor ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE AND MINISTER OF STATE IN THE MINISTRY OF PARLIAMENTARY AFFAIRS (DR. ABRAR AHMED): (a) The net deposits made during the last three years, namely, 1990-91, 1991-92 and 1992-93, in various post offices under Indira Vikas Patra and Kisan Vikas Patra scheme were Rs. 3435.83 crores and Rs. 11112.17 crores respectively.

(b) Three-fourths of net deposits in various small savings schemes, including Indira Vikas Patra and Kisan Vikas Patra, in a State are sanctioned as long-term loans to that State for financing its approved plan outlay.

MASTER GAIN SCHEME 1992

2554. SHRI ISH DUTT YADAV : Will the Minister of FINANCE be pleased to state :

(a) whether it is a fact that about four thousand crore rupees had been deposited in the Master Gain Scheme 1992 of the Unit Trust of India; and

(b) whether Government have directed the Income Tax Department that the above deposit will not be taxable and the Income Tax Department will not make any enquiry in such deposits; and if not, what are the details of action taken in this respect by the Income Tax Department ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE AND MINISTER OF STATE IN THE MINISTRY OF PARLIAMENTARY AFFAIRS (DR. ABRAR AHMED) : (a) Unit Trust of India (UTI) has mobilised an amount of Rs. 4,712 crores under the Mastergain 1992 scheme.

(b) The Government have not issued any orders exempting the deposits in the Mastergain 1992 scheme from the payment of income tax and directing the Income Tax Department not to make inquiries in respect of such deposits. However, income derived from the Scheme is subject to deduction under Section 80L of the Income Tax Act, 1961 within certain limits. On a reference received from UTI, the Government issued instructions to the Income tax Department that information in a general manner may not be requisitioned in regard to schemes of UTI, except where the investment made by a unit holder is Rs. 1.00 lakh and above. However, it was clarified that there is

no objection for requisitioning information in specific cases even where the amount involved is smaller.

EXCISE DUTY ETRUCTURE OF CIGARETTE INDUSTRY

2555. DR. YELAMANCHILI SIVAJI : Will the Minister of FINANCE be pleased to state :

(a) whether it is a fact that Government of India are adopting specific excise duty structure exclusively for cigarettes under the item manufactured in Private Sector;

(b) whether it is also a fact that Cigarette Indusry represented this year to Government to keep the rates of excise duty structure static for three years ;

(c) whether it is a fact that Cigarette Industry increased cigarette Prices in January, February and recently in October and November;

(d) what is the revenue increase to Government from these hikes in cigarette prices; and

(e) whether Government are contemplating to switch over to a combination of Specific structure on Cigarettes as a remidy to offset the loss of Revenue, if any, to Government ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M.V. CHANDRASEKHAR MURTHY) : (a) No Sir, A number of other commodities, both in private as well as public sector, are also subjected to specific rate of excise duty.

(b) Certain manufacturers of cigarettes have represented to the Government to maintain stable excise duty structure and rates for specific period of time.

(c) The prices of cigarettes are not revised simultaneously by the cigarette industry as a whole. Different manfacturers have revised their prices at different points of time in the course of this year.

(d) The rate being specific, increase or decrease in revenue does not arise.

(e) In view of the ensuing budget, it is not possible to indicate the views of the Government in this matter

REVENUE COLLECTION OF METROPOLITAN CITIES

2556. SHRI SUBRAMANIAN SWAMY : Will the Minister of FINANCE be pleased to state :

(a) the Central revenue collected from the Metropolitan cities of Bombay, Madras, Delhi and Calcutta during the last three years;

(b) the different headings under which this revenue was collected; and

(c) what has been the allocation of funds during each year to each of the above four Metropolitan cities and their repective States?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M.V. CHANDRASHEKHAR MURTHY) : (a) and (b) The city wise records of customs and central excise duty collections are not maintained.

However, the customs and excise duty collection by Bombay, Madras, Delhi and Calcutta Custom Houses and Central Excise Collectorates in respect of their respective jurisdictions are given below :—